

SENATE BILL 3170

By Bunch

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 6, Part 3, relative to taxation.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 6, Part 3, is amended by adding the following as a new, appropriately designated section:

§ 67-6-396.

(a) There is exempt from the tax imposed by § 67-6-202(a) all sales of the following specified property and equipment that is labeled ENERGY STAR by the United States department of energy and the environmental protection agency:

(1) Solar water heating equipment;

(2) Photovoltaic equipment and necessarily associated equipment including racks, mounts and inverters;

(3) Wind generator of one hundred kilowatts (100 kW) generating capacity or less and necessarily associated equipment including towers and mounts and inverters; and

(4) Light bulbs;

(5) Household appliances;

(6) Low-flow toilets; and

(7) Windows, insulation, and other such materials used in the construction of buildings.

(b) There is exempt from the tax imposed by § 67-6-202(a) any services related to the installation of qualified solar water heating equipment, qualified solar photovoltaic equipment, qualified wind generators, back up systems for wind and solar photovoltaic

electric generation, qualified windows, qualified insulation, and other qualified materials used in the construction of buildings.

(c) As used in this section, unless the context otherwise requires:

(1) "Qualified photovoltaic equipment" means property which uses solar energy to generate electricity, for which the interconnection and safety equipment is listed by underwriters laboratory (UL). The exemption shall be applied when evidence is provided to the seller of a contract with the Tennessee valley authority generation partners program, or such other state or federal renewable energy assistance or recognition programs as the commissioner may recognize;

(2) "Qualified solar water heating equipment" means any equipment using direct solar energy for the purpose of heating or pre-heating domestic or commercial water use other than for swimming pools; and

(3) "Qualified wind generator of one hundred kilowatts (100 kW) generating capacity or less" means equipment which uses wind energy to generate electricity, for which the interconnection and safety equipment is listed by underwriters laboratory (UL). The exemption shall be applied when evidence is provided to the seller of a contract with the Tennessee valley authority generation partners program, or such other state or federal renewable energy assistance or recognition programs as the commissioner may recognize.

SECTION 2. This act shall take effect July 1, 2008, the public welfare requiring it.